



**FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD**

**Notice of Issuance of Interpretation 11, *Debt Cancellation: An Interpretation of SFFAS 7, Paragraph 313***

**AGENCY:** Federal Accounting Standards Advisory Board.

**ACTION:** Notice.

**SUMMARY:** Notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Interpretation of Federal Financial Accounting Standards 11, *Debt Cancellation: An Interpretation of SFFAS 7, Paragraph 313*.

**ADDRESSES:** The issuance is available on the FASAB website at <https://fasab.gov/accounting-standards/>. Copies can be obtained by contacting FASAB at (202) 512-7350.

**FOR FURTHER INFORMATION CONTACT:** Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Suite 1155, Washington, D.C. 20548, or call (202) 512-7350.

**Authority:** 31 U.S.C. 3511(d), the Federal Advisory Committee Act, as amended (5 U.S.C. app.), and the FASAB Rules of Procedure, as amended in October 2010.

Dated: November 29, 2021.

**Monica R. Valentine,**  
*Executive Director.*

